

§ 22.134

- (i) The last two digits of the calendar year;
- (ii) An alphabetical designation from "A" through "L", representing January through December, in that order;
- (iii) The digits corresponding to the day of the month; and
- (iv) A letter suffix when more than one identical lot is filled into packages during the same day. For successive lots after the first lot, a letter suffix shall be added in alphabetical order, with "A" representing the second lot of the day, "B" representing the third lot of the day, etc. (e.g., the first three lots filled into packages on November 19, 1983, would be identified as "83K19," "83K19A," and "83K19B.")

(2) A consecutive serial number shall be marked on each package, beginning with the number "1" and continuing in regular sequence. When any numbering series reaches "1,000,000," the user may recommence the series by providing an alphabetical prefix or suffix for each number in the new series.

§ 22.134 Records of shipment.

A consignor shipping recovered alcohol or tax-free alcohol to a distilled spirits plant shall prepare and forward a record of shipment to the consignee. The record of shipment may consist of a shipping invoice, bill, or bill of lading, or another document intended for the same purpose. The record of shipment shall accurately identify and account for the tax-free or recovered alcohol being shipped. A permittee shall file one copy of the record of shipment with the records required by § 22.161.

(Approved by the Office of Management and Budget under control number 1512-0334)

Subpart K—Destruction

§ 22.141 General.

A permittee may terminate liability for payment of tax, prescribed by law, when tax-free or recovered alcohol is destroyed in accordance with this subpart.

§ 22.142 Destruction.

- (a) A permittee may destroy tax-free or recovered alcohol upon
 - (1) The filing of a notice of intention to destroy with the appropriate TTB

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officer at least 7 days prior to the proposed date of destruction, or

(2) Furnishing the notice to an appropriate TTB officer at the premises who may supervise the destruction or transmit the notice to the appropriate TTB officer.

(b) The notice of intention to destroy shall contain—

- (1) The reason for destruction,
- (2) The date, time, location and manner of destruction, and
- (3) The quantity involved and, if applicable, the package identification numbers of containers.

(c) If, by the date and time specified in the notice, an appropriate TTB officer has not supervised the destruction, or the appropriate TTB officer has not advised the permittee to the contrary, the spirits may be destroyed in the manner stated in the notice.

(d) Following the destruction, if unsupervised by an TTB officer, the permittee shall annotate a copy of the notice with the name of the individual who accomplished or supervised the destruction. This notice shall serve as a record of destruction and shall be maintained with the records required by § 22.161.

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Subpart L—Return, Reconsignment and Disposition of Tax-Free or Recovered Alcohol

§ 22.151 Return.

A permittee may, following the receipt of tax-free alcohol and for any legitimate reason, return the spirits to any distilled spirits plant if the consignee consents to the shipment. The consignor shall prepare a record of shipment in the same manner prescribed in § 22.134 for shipment of recovered alcohol.

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§ 22.152 Reconsignment in transit.

(a) *Reconsignment.* Tax-free alcohol may be reconsigned to another permittee or returned to the consignor if, prior to, or on arrival at the premises of the consignee, the alcohol is determined to be unsuitable for the intended